

§ 105-187.52. (Repealed effective July 1, 2018) Administration.

(a) Administration. – The privilege taxes imposed by this Article are in lieu of the State use tax. Except as otherwise provided in this Article, the collection and administration of these taxes is the same as the State use tax imposed by Article 5 of this Chapter.

(b) Credit. – A credit is allowed against the tax imposed by this Article for the amount of a sales or use tax, privilege or excise tax, or substantially equivalent tax due and paid to another state or for the amount of sales and use tax paid to this State. The credit allowed by this subsection does not apply to tax paid to another state that does not grant a similar credit for the privilege tax paid in North Carolina.

(c) Exemption. – State agencies are exempted from the privilege taxes imposed by this Article. The exemption in G.S. 105-164.13(62) does not apply to an item used to maintain or repair tangible personal property pursuant to a service contract exempt from tax under G.S. 105-164.13(61a)a. (2001-347, s. 2.17; 2005-276, s. 33.22; 2006-162, s. 11; 2007-527, s. 14; 2011-330, s. 25(b); 2013-414, s. 16; 2015-6, s. 2.23(b); 2017-57, s. 38.8(a); 2018-5, s. 38.5(r).)